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Date : December 21, 2009

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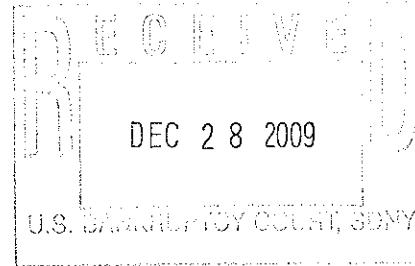
Clerk of the United States Bankruptcy Court for
The Southern District of New York
One Bowling Green
New York, New York 10004

Dear Ladies and Gentlemen,

I refer to the below mentioned 4 Acct. Nos. which represent the investments with Madoff:

December 17, 2009

Manfred Franitz (IRA)
BLMIS Acct. No. 1ZB 521
Claim No. 000851



November 19, 2009

Manfred Franitz Revocable Trust
BLMIS Acct. No. 1 ZA 025
Claim No. 000850

October 19, 2009

Franitz Family Limited Partnership
"The Shores"
BLMIS Acct. No. 1 ZB 315
Claim No. 00862

October 19, 2009

Margrit Franitz (IRA)
BLMIS Acct. No. 1 ZB 520
Claim No. 000812

It was my intention to present all 4 cases together in one letter and it is for this reason that most unfortunately I am late with 3 answers because letter No. 1 Claim 000851 arrived only yesterday. I therefore would appreciate it very much if you would still accept the preceding 3 cases..

As to the issue itself I wish to inform you that to me the process money-in/ money out is objectionable when compared with the "net equity" process which is fair. It also gives you a better bases to calculate the losses.

Thank you for your attention.

Manfred Franitz